

# Assessor or Equalization Director's Notice of Property Incorrectly Reported or Omitted From Assessment Roll

Issued under authority of Section 211.154, MCL.

**Office Use Only**

File Number
Assessment Unit Number
Assessor Certification Number

**MUST BE TYPED OR PRINTED LEGIBLY.**

Name of Assessor or Equalization Director Filing this Notice	Telephone Number	Assessor Certification Number
Name of Assessing Unit	Address (Number, Street, City or Post Office and ZIP)	

## PROPERTY AND ASSESSMENT ROLL INFORMATION

Name(s) of Property Owner(s)					
Owner's Address (Number, Street, City, State and ZIP)					
County Where Property is Located			City or Township or Village and Township		
School District	Intermediate School District		Community College District		
Property Index Number (or enter property description below)			Property Classification		
Is this property assessed on the Industrial Facilities Tax Assessment Roll, the Commercial Facilities Tax Assessment Roll, the Technology Park Facilities Assessment Roll or the roll for Public Act 189 of 1953? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, specify which roll.					
Answer the following question if this notice is for personal property. Did the owner complete and deliver a personal property statement on or before February 20 for each year that this notice covers? <input type="checkbox"/> Yes <input type="checkbox"/> No If no, indicate years in which a statement was not timely filed.					
Property Description					
<b>Assessed Value</b> Complete the applicable Assessed Value lines below when the notice is for a change in Assessed Value.			<b>Taxable Value</b> Complete the applicable Taxable Value lines below when the notice is for change in Taxable Value. For most personal property, the figures on the lines below will be the same as the figures under Assessed Value. For omitted real property, the amount of omitted Taxable Value may be less than the amount of omitted Assessed Value (see page 6 of State Tax Commission Bulletin 3 of 1995).		
Year(s) For Which Notice Was Given	Assessed Value on Assessment Roll	Requested Assessed Value	Year(s) For Which Notice Was Given	Taxable Value on Assessment Roll	Requested Taxable Value
Reason for This Notice. Attach supporting information. For incorrectly reported personal property, include a copy of the <b>timely-filed personal property statement</b> and the <b>amended personal property statement</b> . For omitted real property, provide a <b>record card or other documentation</b> showing that the omitted real property was not previously included in the assessment.					

**Continue and sign on page 2.**

**TAX RATE INFORMATION (to be completed by the assessor)**

If this notice is for either or both of the tax years immediately preceding the current year, the assessor shall list for each year covered by this notice the total tax rate levied in the city or township in which the property is located. The total annual tax rate levied must include the total village tax rate, if applicable. If this notice is for omitted real property upon which "millage rate" special assessments were levied, list those rates separately below. Do not include special assessments levied in specific dollar amounts.

Year Covered By Notice	SUMMER Total Tax Rate Levied	WINTER Total Tax Rate Levied	Total Annual Tax Rate Levied

**SPECIAL ASSESSMENT RATES. Complete lines below for special assessment millage rates only**

Year Covered By Notice	SUMMER Special Assessment Rate Levied	WINTER Special Assessment Rate Levied	Total Annual Special Assessment Rate Levied

**SIGNATURE**

Signature of Assessor or Equalization Director	Date
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**INSTRUCTIONS:** The State Tax Commission's jurisdiction under MCL 211.154 is limited to correcting assessments for the current assessment year (the year of discovery and disclosure to the Commission) and two immediately preceding years. Although you must present a copy of this form to the property owner for concurrence or disagreement, you may also immediately submit a second copy of this form, without the owner's concurrence or disagreement, to the State Tax Commission. Your failure to do so by December 31 of the current calendar year may affect the Commission's jurisdiction to consider all of the assessment years that you have included on this form.

**OWNER'S CONCURRENCE OR DISAGREEMENT WITH THIS REQUEST**

This section shall be completed by the property owner and the form returned to the assessor.

- ☐ I concur (agree) with this request for corrected Assessed Value and/or Taxable Value.
- ☐ I do not concur with this request for corrected Assessed Value and/or Taxable Value. *The owner who checks this box must submit to the assessor an explanation of the reason for not concurring.*

Comments or Explanations

Did the property covered by this notice change ownership during the time period starting with the earliest year for which a change is being requested, up to the present? ☐ Yes ☐ No If yes, give date.

Signature of Property Owner	Date	Telephone Number
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Assessors must send this completed form to:

The State Tax Commission  
Michigan Department of Treasury  
PO Box 30471  
Lansing, MI 48909-7971

[www.michigan.gov/treasury](http://www.michigan.gov/treasury)